Amendments to the Specification:

Please amend the specification as follows:

Please replace paragraph starting at page 19, line 11, the following rewritten paragraph:

Example 4: Methoxymethyl etherification of methyl L-lactate

In the same manner as in ~~Example 1~~ Example 3 except that acetonitrile (2.0 mL) was used instead of benzotrifluoride, methyl (S)-2-(methoxymethoxy)propionate (256 mg, yield 86%) was obtained.

Please replace paragraph starting at page 19, line 16, the following rewritten paragraph:

Example 5: Methoxymethyl etherification of (S)-β-hydroxy-γ-butyrolactone

In the same manner as in ~~Example 1~~ Example 3 except that (S)-β-hydroxy-γ-butyrolactone (204 mg, 2 mmol) was used instead of methyl L-lactate and the reaction time was set to 15 hr, the corresponding (S)-β-(methoxymethoxy)-γ-butyrolactone (226 mg, yield 77%) was obtained.

^{1}H-NMR ($CDCl_3$, 400 MHz) δppm: 2.61(1H,dd,J=18Hz,J=3Hz), 2.74(1H,dd,J=18Hz,J=6Hz), 3.39(3H,s), 4.36(1H,dd,J=10Hz,J=2Hz), 4.42(1H,dd,J=10Hz,J=5Hz), 4.48-4.52(1H,m), 4.68(2H,s).

Please replace paragraph starting at page 19, line 26, the following rewritten paragraph:

Example 6: Methoxymethyl etherification of ethyl (S)-4-chloro-3-hydroxybutanoate

In the same manner as in ~~Example 1~~ Example 3 except that ethyl (S)-4-chloro-3-hydroxybutanoate (333 mg, 2 mmol) was used instead of methyl L-lactate and the reaction time was set to 15 hr, the corresponding ethyl (S)-4-chloro-3-(methoxymethoxy)butanoate (400 mg, 95%) was obtained.

^{1}H-NMR ($CDCl_3$, 400 MHz) δppm: 1.28(3H,t,J=7Hz), 2.66(1H,dd,J=16Hz,J=7Hz), 2.72(1H,dd,J=16Hz,J=5Hz), 3.40(3H,s), 3.69(2H,d,J=5Hz), 4.16(2H,q,J=7Hz), 4.20-4.26(1H,m), 4.70(1H,d,J=7Hz), 4.75(1H,d,J=7Hz).